

## **VITA/TCE**

### **Minimum Quality Site Requirements**

#### **Overview**

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#### **Introduction**

The Minimum Quality Site Requirements ensure consistent operation of sites. Each taxpayer using the services offered through VITA/TCE should be confident they are receiving accurate return preparation and quality service. The Minimum Quality Site Requirements are designed to set operational processes so that our mutual objectives are met in providing accurate return preparation and quality service.

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#### **What is an Accurate Return?**

**A return is accurate when the tax law is applied correctly and the return is free from error based on the taxpayer interview and all supporting documentation.**

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#### **Background**

Our partners and volunteers are the most valuable resources we have in the volunteer tax preparation program. The establishment of Minimum Quality Site Requirements ensures consistent operation of sites. It is SPEC's responsibility to provide the site with the tools and support necessary to comply with each quality requirement.

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**What are the  
Minimum  
Quality Site  
Requirements?**

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There are nine practices that have been identified as necessary to ensure taxpayers visiting VITA/TCE sites receive quality service and accurate return preparation. These nine practices are considered “Minimum Quality Site Requirements”. They are:

1. All volunteers who answer tax law questions, instruct tax law, prepare tax returns and/or conduct quality reviews of tax returns must be certified
  2. All volunteer return preparers must use an Intake and Interview Process including the completion of an intake and interview sheet. All volunteer quality reviewers must use the intake and interview documentation for the quality return review
  3. All sites must have the following reference materials available for use by every volunteer return preparer and quality reviewer; preferably at each workstation
    - Publication 4012, *Volunteer Resource Guide*
    - Publication 17, *Your Federal Income Tax for Individuals*
  4. Title VI of the Civil Rights Act of 1964 information is displayed at the site or provided to the taxpayer
  5. Privacy, Confidentiality and Security guidelines are being followed
  6. A quality return review process is in place and being used
  7. E-File rejects are worked timely
  8. Correct Site Identification Number (SIDN) is shown on ALL returns prepared
  9. Correct Electronic Filing Identification Number (EFIN) is used
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## Guidelines on Minimum Quality Site Requirements

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### Certification Requirements for Volunteers

**All volunteers who answer tax law questions, instruct tax law, prepare tax returns and/or conduct quality reviews of tax returns must be certified.**

Volunteers who answer tax law questions, instruct tax law, prepare tax returns and/or conduct quality reviews of tax returns must complete and pass an IRS or an IRS approved partner developed test and be certified annually on current tax law. If the site uses a screener and the screener addresses or provides assistance with tax law related issues, the screener must be certified. Volunteers can only prepare or quality review returns based on their level of certification.

There will be volunteers who assist in various roles (e.g, greeters, receptionists, equipment coordinators, etc.) who do not provide assistance with tax law related issues and therefore do not need to be certified.

Every VITA/TCE site must develop a process and guidelines to ensure that tax returns beyond the capabilities of their volunteers are not completed at their sites.

All partners/site coordinators are required to provide their local IRS SPEC office a list of all volunteers working at VITA/TCE sites, including their certified volunteers, the dates that the volunteers received certification, and their level of training. The preferred document for reporting the list of volunteers is Form 13206, *Volunteer Assistance Summary Report* . Site coordinators have a responsibility to complete and send a list of any new volunteers to their local SPEC Territory offices by the 3<sup>rd</sup> business day after the end of each month. The actual certifications are to be maintained at the site or partner level. For VITA and non-AARP, this information can be secured from Form 13206. For AARP, this information will be secured from a list submitted to the territory from AARP by the third business day after the end of each month. Form 13615, *Volunteer Agreement*, is a form that all (including TCE/AARP) volunteers sign as a participant in the VITA/TCE program agreeing to the established standards of conduct. Volunteers may also sign (non-AARP) certifying the date that the volunteer received certification, their score, the testing method taken and their level of training. Form 13615 must be signed by all volunteers regardless of the certification requirement before assisting at a site. This form must be maintained at the site or partner level throughout the filing season.

### Training and Testing

For VITA/TCE certification, volunteers must complete one of the following IRS (classroom or Link and Learn Taxes) or IRS approved partner-created training courses based on the type or level of returns they will be preparing at their site:

- Basic
- Intermediate
- Advanced
- Military/International
- Foreign Student/Scholar
- Puerto Rico

AARP requires their volunteers to be certified at the advanced level.

In addition to the above training courses, volunteers will also be required to be trained in interviewing techniques and how to use resource materials. This is being incorporated in IRS training material.

The volunteers must pass an IRS-approved test. There are three testing methods used to certify volunteers:

1. IRS paper testing using the associated test in the printed Student Test Materials
2. IRS electronic testing through Link & Learn Taxes
3. IRS approved partner-developed test

Partners may choose to develop their own test. If so, a Non-IRS Test Information Sheet must be completed. Copies of the test(s), re-test(s), answer sheet(s), and any other relevant information such as instructions must be submitted with the completed information sheet to the local IRS SPEC contact by mid-November for approval.

**Volunteer Must Use an Intake and Interview Process**

**All volunteer return preparers must use an Intake and Interview Process including the completion of an intake and interview sheet. All volunteer quality reviewers must use the intake and interview documentation for the quality return review.**

It is a requirement for all volunteers preparing returns to use an Intake and Interview Process. The process used will include an interview with the taxpayer while using an intake sheet to ensure the accurate information has been secured from the taxpayer. The Intake and Interview Process must ask the questions listed on Form 13614, *Intake and Interview Sheet*, or similar questions that ask for the same information.

The Intake and Interview Process should include:

1. Asking the taxpayer if they were uncertain about any responses
2. Explaining to the taxpayer the tax preparation process and encouraging them to ask questions throughout the interview process
3. Asking probing questions to ensure that complete information is gathered

Resources for volunteer return preparers:

- Form 13614 or partner developed intake and interview form.
- Main Information Sheet, Interview Sheet (Interview Questions)\*, Dependent Worksheet (Dependent Exemption Eligibility Due Diligence Worksheet) , Unmarried Head of Household Worksheet ( Head of Household Worksheet) and Earned Income Credit Worksheet found in TaxWise software
- Publication 4012, Interview Tips and flow charts to probe for accurate and complete information
- Publication 17
- Publication 1084 for “Effective Interviewing” and “Steps to Effective Interviewing”
- Publication 4475, *Volunteer Return Preparation Program Interviewing Techniques* video

\* *The title in the parentheses is the title on the printed form.*

While intake forms are useful tools for gathering information, relying too heavily on those forms without looking at source documents and asking any follow-up questions often leads to mistakes at the sites. Tax preparers should look at proof of identity, Social Security cards, all forms W-2's, 1099's and 1098's and other documents, and should take advantage of the person sitting across from them to ask questions and confirm information. Promoting conversation can also help identify other issues that might affect the return.

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**All Sites Must  
Have Reference  
Materials  
Available**

**All sites must have the following reference materials available for use by every volunteer return preparer and quality reviewer; preferably at each workstation:**

- **Publication 4012, *Volunteer Resource Guide***
- **Publication 17, *Your Federal Income Tax for Individuals***

Ensure that sufficient tax forms and supplies are available and properly used by volunteers. Reference materials such as Publication 17 and Publication 4012, should be available for use by every volunteer return preparer and quality reviewer and where possible, be located at every volunteer tax preparation workstation. Publication 3189, *Volunteer e-file Administrator Guide*, must be available as a resource tool at all e-file sites.

Generally, the most serious mistakes occur in the determination of filing status, dependency and eligibility for tax credits. Each of these determinations can be made in a quality fashion by simply following a flow chart (e.g., Publication 4012) that asks a series of questions leading to a single correct answer. Training volunteer tax preparers to use these flow charts should be a required part of training. Each site must have available key reference materials to help foster the utilization of these documents.

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**Title VI  
Information is  
Provided to all  
Taxpayers**

**Title VI of the Civil Rights Act of 1964 information is displayed at the site or provided to taxpayers (See Military Exception)**

Title VI notification must be provided to the taxpayer at the point of contact between the volunteer and the taxpayer, even if a return is not completed. This information may either be displayed at the site by posting Publication 4053, *Your Civil Rights are Protected*, or by providing the taxpayer with Publication 730, *Important Tax Records*, envelope (or partner-developed envelope) or Publication 4481, *Your Civil Rights are Protected*, stuffer. TCE recipients are required to use Title VI language but are not required to use IRS developed products.

**Military Exception:** Per General Legal Services and the External Civil Rights Unit, Military Sites do not have a requirement to provide Title VI posters to their taxpayers unless they have sites that are operated by non-military private organizations such as a church, community or non-profit organization. The Military is required to use their own process for resolving EEO issues, they are allowed to use their process for resolving all alleged discriminatory actions.

**Privacy,  
Confidentiality  
and Security  
Guidelines are  
Followed.**

**Privacy, Confidentiality and Security guidelines are being followed.**

Publication 4299, *Privacy and Confidentiality – A Public Trust*, serves as the central document for providing guidance covering privacy, confidentiality and security of information at the VITA/TCE site; however, privacy, confidentiality and security are also mentioned in:

- Publication 3189, *Volunteer e-file Administrator Guide*
- Publication 1084, *Volunteer Coordinator's Guide*
- Publication 1101, *Application Package and Guidelines for Managing a TCE Program*
- Publication series 678, VITA/TCE training materials
- Link & Learn Taxes
- Publication 4473, *Welcome to the IRS Computer Loan Program*
- Form 13615, *Volunteer Agreement*

Publication 4299 contains Form 13533, *Sponsor Agreement*, which is secured from partners who participate in the VITA/TCE Programs.

Form 13615, *Volunteer Agreement*, must be signed by all volunteers regardless of the certification requirement before assisting at a site. Forms 13615 are to be maintained at the site or partner level throughout the filing season. All volunteers, including AARP, sign this form as a participant in the VITA/TCE program agreeing to the established standards of conduct.

Publication 4299 provides guidance on protecting the privacy of taxpayers', volunteers' and partners' individual information. The five key principles of the document are:

- Partners and volunteers must keep confidential the information provided for tax return preparation.
- Partners and volunteers must protect physical and electronic data gathered for tax return preparation both during and after the filing season.
- Partners with a need to retain and use the information (for purposes other than the preparation of current year tax returns) must provide written notice to taxpayers outlining what information will be retained, for how long, how the information will be used, that it will be protected and obtain their approval. The taxpayer must be provided an option allowing them to refuse this use of their information. (Please see publication 4299 for Suggested Notice Language that may be used to meet this requirement)
- Partners and volunteers who use IRS loaned equipment must delete taxpayer information after filing season tax return preparation activities are completed.
- Partners and site coordinators must keep confidential any personal volunteer information provided.

**Quality Review  
Process Being  
Used**

**A quality return review process is in place and being used.**

A quality review process at each site should be used to confirm the tax law was correctly applied and free from error based on the interview of the taxpayer and the available supporting documents. A quality review process at each site should contain the following critical components for an effective and thorough quality review of the tax returns:

- The taxpayer should participate in the quality review process
- The quality reviewer is required to use a standardized checklist (Form 8158, *Quality Review Checklist*, or Publication 730, *Important Tax Records*, envelope or locally developed checklist)
- The quality reviewer is required to use the available source documents to confirm identity, income, expenses and credits on the return (Publication 4012, Publication 17)

**Preferred Quality Review Method**

Every return is required to be quality reviewed using available source documents, intake and interview information and a quality review check sheet. A designated quality reviewer is the preferred method to conduct the quality review process. An acceptable quality review can be self-review or exchange with another preparer. The review process must ensure that all source documents used in the tax return preparation be included in the review process as well as the intake and interview checksheet.

The Quality Review Checklist on Form 8158 should be used to ensure a quality review is completed. The checklist is also included in Publication 730 and in Publication 4012. If a locally produced checklist is used, it must contain the checklist items as in Publication 730, Publication 4012 or Form 8158 or similar checklist items that ask for the same information.

**E-File Rejects  
are Worked  
Timely**

**E-File rejects are worked timely.**

An attempt should be made to work rejects within 24 hours, however, the deadline for working rejects is listed in Publication 1345A. The TaxWise Reject Report is accessible using <http://www.taxwise.com> and can be used as a tool to research rejects. Reasonable attempts must be taken to inform the taxpayer within 24 hours if a reject can not be corrected or if the changes made exceed the following dollar limits:

- \$50 to “Total Income” or “AGI” or
- \$14 “Total Tax”, “Federal Income Tax Withheld”, “Refund” or “Amount Your Owe”.

Refer to Publication 1345, *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*, and Publication 3189, *Volunteer e-file Administrator Guide*, for further guidance on working rejects. Publication 3189, *Volunteer e-file Administrator Guide*, is designed as a resource guide to assist volunteer *e-file* administrators in implementing the correct electronic filing procedures at volunteer *e-file* sites.

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**Correct Site  
Identification  
Number (SIDN)  
is Used**

**Correct Site Identification Number (SIDN) is shown on ALL returns prepared.**

*E-file* administrators should set up computer defaults to ensure the correct Site Identification Number (SIDN) automatically appears on the tax return. Refer to Publication 3189, *Volunteer e-file Administrator Guide*, for information on setting defaults. Volunteers should manually enter the correct SIDN on each paper return and use the overprint form with the bold format indicated in the Paid Preparer’s Section. If they use a tax form without the bold format, they should enter the correct SIDN in the space provided in the preparer’s SSN/PTIN field in the paid preparer’s section.

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**Correct  
Electronic  
Filing  
Identification  
Number (EFIN)  
is Used**

**Correct Electronic Filing Identification Number (EFIN) is used.**

Form 8633, *Application to Participate in the IRS e-file Program*, must be completed to obtain an EFIN for a site. A separate EFIN must be requested for each physical location. *E-file* administrators should set up computer defaults to ensure the correct EFIN automatically appears on the tax return. Please refer to Publication 3189, *Volunteer e-file Administrator Guide*, for further EFIN procedures.

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